


GT 70 No. 2
October 1970

Quarterly Summary of State and Local Tax Revenue APRIL-JUNE 1970

U.S. DEPARTMENT OF COMMERCE/Bureau of the Census

Taxes collected by State and local governments in the United States totaled \$88.1 billion during the 12 months ended with June 1970. This reflects an increase of \$10.7 billion, or 13.8 percent from a year earlier. State taxes amounted to \$47.8 billion, or 13.6 percent more than in the 12 months ended with June 1969. The yield of locally imposed taxes rose 14.0 percent to \$40.3 billion. Following is a summary by type of tax.

Type of tax	Amount (in millions of dollars) 12 months ended with June		Percent increase
	1970	1969	
Total.....	88,120	77,451	13.8
Property.....	35,715	31,508	13.4
Other than property....	52,405	45,943	14.1
General sales and gross receipts.....	16,273	14,241	14.3
Motor fuel sales.....	6,250	5,697	9.7
Individual income....	10,691	8,907	20.0
Motor vehicle and operators' licenses.	3,029	2,761	9.7
Corporation net income.....	3,653	3,191	14.5
All other.....	12,509	11,146	12.2

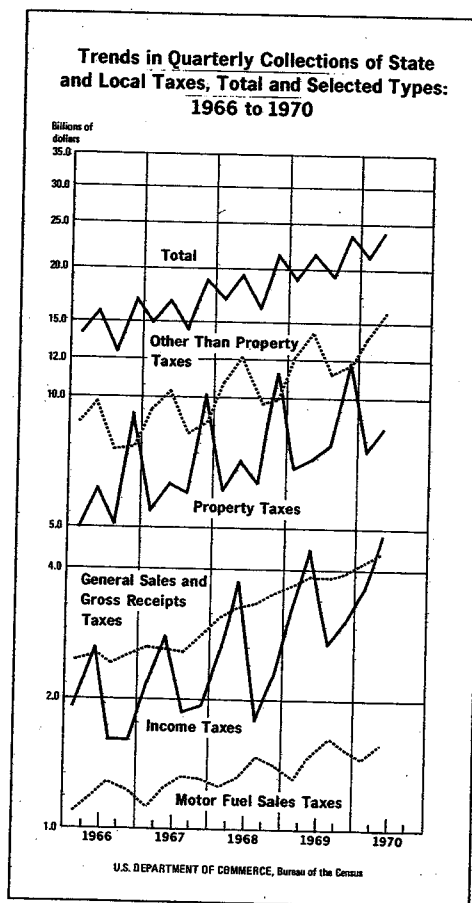
During the second quarter of calendar 1970, collections of State and local taxes amounted to \$24.3 billion. As compared with the corresponding quarter of 1969, this indicates a rise of \$2.9 billion, or 14.3 percent, with State tax revenue up 11.3 percent and local taxes up 18.9 percent. These and other quarterly amounts are reported in table 1.

The accompanying chart shows trends in State and local government tax revenue, on a quarterly basis, since 1966.

Numerous factors influence the quarterly pattern of collections for particular tax categories. For example, the timing of income tax collections is affected by filing dates early in the calendar year (but with this factor increasingly tempered by withholding provisions for personal

income taxes in a growing number of States). The pattern of property tax collections is determined by legal provisions establishing tax liability dates and allowing payments by installments. However, there is considerable diversity from State to State with regard to these characteristics of property taxation.

Trends and seasonal variations in State and local tax revenue during the period covered by table 1 have also been influenced by numerous other factors, including statutory changes in tax



Quarterly Tax Reports

rates, adjustments by legislation or legal rulings in the coverage of particular taxes, and major shifts in the method or timing of collections, such as the adoption or revision of withholding or installment provisions. Such factors are likely to deserve special attention in the interpretation of significant changes in individual States' collections from particular taxes, as presented in table 3.¹

Table 2 reports local collections of property taxes for selected local areas. The table lists, in State order, each of the standard metropolitan statistical areas (SMSA's) which had a population of 700,000 or more in 1960; the component counties of such SMSA's; and all other county-type areas that had a 1960 population of 250,000 or more. (Because New England SMSA's are not made up of entire counties, the table instead lists certain "State Economic Areas" in Massachusetts and Rhode Island, respectively.)

It should be noted that the amounts shown in table 2 are not limited to locally imposed property taxes but are intended to include, where such an arrangement applies, any amounts of State-imposed property taxes collected on behalf of the State by local government offices. The State tax portion makes up a significant part of the collections shown for particular counties in table 2, especially in Alabama, Arizona, Kentucky, Louisiana, New Mexico, and Washington.

CONCEPTS AND TERMINOLOGY

In this as well as other Census Bureau reports on governmental finances, the concept of "taxes" is intended to comprise all "compulsory contributions exacted by a government for public purposes, except employer and employee assessments for retirement and social insurance purposes, which are classed as insurance trust revenue." Outside the scope of this report, accordingly, are collections from the unemployment compensation "taxes" imposed by each of the State governments and the District of Columbia. Included, however, are all receipts from licenses and compulsory fees, including those which are imposed for regulatory purposes as well as those designed to provide revenue.

¹More detailed figures on State tax revenue, with definitions of particular types of taxes, appear in the annual reports, State Tax Collections in 1969 and State Government Finances in 1969. State and local tax data on a fiscal year basis are reported nationally and by States in the annual report, Governmental Finances in 1968-1969.

Tax revenue is defined to include related penalty and interest receipts, but to exclude protested amounts and refunds. The deduction from gross collections of amounts refunded is particularly significant with respect to motor fuel sales taxes ("gasoline" taxes).

The general nature of the several major kinds of taxes shown separately in this report will be suggested by their headings; explicit definitions appear in the reports cited in footnote 1. Of the State-local collections summarized here briefly under the residual heading "All other taxes," a major portion (61 percent in fiscal 1968-69) involves selective sales taxes, such as those on cigarettes, liquor and public utilities, with the balance involving various kinds of imposts, including death and gift taxes, severance taxes, general corporation licenses, and miscellaneous other licenses.

SOURCES OF DATA AND LIMITATIONS

The statistics in this report are based mainly upon three mail surveys, dealing respectively with State-administered taxes, locally collected property taxes, and certain locally collected nonproperty taxes. These surveys provided a basis for 96 percent of the collection amounts summarized in table 1. The remaining 4 percent (making up 8 percent of the local government total, and representing about one-sixth of sums shown for "All other taxes" but only very small percentages of other tax classes) was imputed by reference to findings of recent annual Census Bureau surveys of local government finances.

Property tax amounts shown in table 1 are estimates based upon information about a stratified sample panel of 530 counties or county-type areas which are served altogether by approximately 6,200 local tax collecting agencies. Figures concerning quarterly collections were requested by mail from all these agencies, and reports were obtained from over 90 percent of them. Sampling variation was calculated for the property tax data thus developed from the initial sample survey, covering 1962. The sampling variation of the 12-month aggregate was determined to be less than 1 percent. That is, the chances are about 2 out of 3 that the estimated yearly total differs by less than 1 percent from the results that would have been obtained from a complete enumeration. The quarterly estimates were found subject to a sampling variability of about 1-1/2 percent.

ACKNOWLEDGMENT

Appreciation is extended to the numerous State and local officials who supplied basic data needed for the preparation of this report.

Tabl

1970:
2d qu
1st c1969:
4th c
3d qu
2d qu
1st c1968:
4th c
3d qu
2d qu
1st c1967:
4th c
3d qu
2d c
1st c1966:
4th c
3d c
2d c
1st cJune
MarchDecem
Sept
June
MarchDecem
Sept
June
MarchDecem
SeptN
the
rema
Data

QUARTERLY TAX REPORT

3

Table	Page
1. National Totals of State and Local Tax Revenue, by Level of Government and by Type of Tax: Second Quarter of 1970 and Prior Periods	3
2. Local Collections of Property Taxes in Selected Local Areas: 12 months Ended June 1970, and Prior Periods ¹	4
3. Collections of Selected State Taxes, Second Quarter of 1970 and Prior Periods.	7

Table 1. National Totals of State and Local Tax Revenue, by Level of Government and by Type of Tax: Second Quarter of 1970 and Prior Periods
(Millions of dollars)

Period	Total	Level of tax-imposing government		Type of tax						
		State	Local	Property	General sales and gross receipts	Motor fuel sales	Individual income	Corporation net income	Motor vehicle and operators' licenses	All other
QUARTERS										
1970:										
2d quarter.....	24,282	14,436	9,846	8,560	4,394	1,590	3,443	1,416	927	3,952
1st quarter.....	21,238	12,627	8,611	7,544	4,185	1,479	2,714	955	1,175	3,186
1969:										
4th quarter.....	23,610	10,610	13,000	11,889	3,900	1,551	2,425	678	460	2,707
3d quarter.....	18,990	10,130	8,860	7,722	3,794	1,630	2,109	604	467	2,664
2d quarter.....	21,246	12,967	8,279	7,153	3,797	1,459	3,181	1,258	818	3,580
1st quarter.....	18,980	11,352	7,628	6,792	3,643	1,334	2,278	959	1,161	2,813
1968:										
4th quarter.....	21,254	9,035	12,219	11,310	3,496	1,424	1,728	519	413	2,364
3d quarter.....	15,971	8,716	7,255	6,253	3,305	1,480	1,720	455	369	2,389
2d quarter.....	19,217	11,206	8,011	7,093	3,265	1,331	2,725	958	753	3,092
1st quarter.....	16,752	9,983	6,769	6,001	3,164	1,255	1,888	707	1,112	2,625
1967:										
4th quarter.....	18,726	7,868	10,858	10,023	2,924	1,308	1,468	412	383	2,208
3d quarter.....	14,193	7,356	6,837	5,984	2,573	1,332	1,385	402	302	2,215
2d quarter.....	16,496	9,450	7,046	6,249	2,606	1,249	1,985	852	706	2,849
1st quarter.....	14,827	8,679	6,148	5,430	2,638	1,133	1,454	740	1,055	2,377
1966:										
4th quarter.....	16,775	6,895	9,880	9,121	2,505	1,225	1,218	314	351	2,041
3d quarter.....	12,624	6,808	5,816	5,093	2,396	1,278	1,203	324	288	2,042
2d quarter.....	15,784	8,992	6,792	6,012	2,524	1,178	1,840	778	661	2,791
1st quarter.....	13,754	8,186	5,568	4,997	2,454	1,094	1,161	708	1,051	2,289
12 MONTHS ENDING										
June 1970.....	88,120	47,803	40,317	35,715	16,273	6,250	10,691	3,653	3,029	12,509
March 1970.....	85,084	46,334	38,750	34,308	15,676	6,119	10,429	3,495	2,920	12,137
December 1969.....	82,826	45,059	37,767	33,556	15,134	5,974	9,993	3,499	2,906	11,764
September 1969.....	80,470	43,484	36,986	32,977	14,730	5,847	9,296	3,340	2,859	11,421
June 1969.....	77,451	42,070	35,381	31,508	14,241	5,697	8,907	3,191	2,761	11,146
March 1969.....	75,422	40,309	35,113	31,448	13,709	5,569	8,451	2,891	2,696	10,658
December 1968.....	73,194	38,940	34,254	30,657	13,230	5,490	8,061	2,639	2,647	10,470
September 1968.....	70,666	37,773	32,893	29,370	12,658	5,374	7,801	2,532	2,617	10,314
June 1968.....	68,888	36,413	32,475	29,101	11,926	5,226	7,466	2,479	2,550	10,140
March 1968.....	66,167	34,657	31,510	28,257	11,267	5,144	6,726	2,373	2,503	9,897
December 1967.....	64,242	33,353	30,889	27,686	10,741	5,022	6,292	2,406	2,446	9,649
September 1967.....	62,291	32,380	29,911	26,784	10,322	4,939	6,042	2,308	2,414	9,482

Note: Because of rounding, detail may not add to totals. Property tax amounts are estimates subject to sampling variation. Of the nonproperty tax revenue shown, about 92 percent pertains to governments directly subject to survey for this report, with the remainder imputed mainly from findings of annual surveys for fiscal 1968-69 and earlier years. See text discussion of "Sources of Data and Limitations."

QUARTERLY TAX REPORT

Table 2. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended June 1970,
and Prior Periods
(Dollar amounts in millions)

Area	Area popu- lation, 1968 ¹	Collections, 12 months ended June			Area	Area popu- lation, 1968 ¹	Collections, 12 months ended June		
		1970	1969	Percent change			1970	1969	Percent change
ALABAMA									
Jefferson County.....	645,400	37.4	35.5	5.4	Honolulu city.....	627,800	64.7	60.4	7.1
Mobile County.....	326,300	15.9	15.1	5.3	ILLINOIS (See also Missouri)				
ARIZONA									
Maricopa County.....	871,900	136.9	118.3	15.7	Chicago SMSA.....	6,815,200	1,787.2	1,162.2	53.8
Pima County.....	* 314,800	62.8	55.9	12.3	Cook County.....	5,421,700	1,483.3	815.6	81.9
CALIFORNIA									
Anaheim-Santa Ana-Garden Grove SMSA (Orange County).....	1,260,900	328.6	301.0	9.2	Du Page County.....	441,800	116.4	132.1	-11.9
Los Angeles-Long Beach SMSA (Los Angeles County).....	6,859,600	1,866.9	1,767.9	5.6	Kane County.....	256,100	51.5	48.5	6.2
San Bernardino-Riverside-Ontario SMSA.....	1,086,500	266.9	253.4	5.3	Lake County.....	356,400	56.8	78.8	-27.9
Riverside County.....	427,800	110.5	103.7	6.6	McHenry County.....	105,200	24.1	20.8	15.9
San Bernardino County.....	658,700	156.4	149.7	4.5	Will County.....	234,000	55.1	66.4	-17.0
San Diego SMSA (San Diego County).....	1,220,600	242.6	226.7	7.0	INDIANA (See also Kentucky and Ohio)				
San Francisco-Oakland SMSA.....	2,999,200	987.8	894.7	10.4	Indianapolis SMSA.....	1,061,800	*208.5	*199.0	4.8
Alameda County.....	1,040,100	312.9	285.4	9.6	Boone County.....	28,500	5.2	(NA)	(NA)
Contra Costa County.....	539,900	173.4	169.7	2.2	Hamilton County.....	48,400	6.0	8.1	-25.9
Marin County.....	195,900	61.1	58.6	4.3	Hancock County.....	32,800	5.3	4.0	32.5
San Francisco city.....	697,300	259.8	218.9	18.7	Hendricks County.....	52,100	7.1	6.4	10.9
San Mateo County.....	526,000	180.6	162.1	11.4	Johnson County.....	52,500	4.9	6.3	-22.2
Other counties:					Marion County.....	767,600	171.5	159.8	7.3
Fresno.....	414,800	95.3	90.1	5.8	Morgan County.....	42,100	5.5	5.4	1.9
Kern.....	331,100	89.8	88.8	1.1	Shelby County.....	37,800	(NA)	(NA)	(NA)
Sacramento.....	602,300	126.9	135.3	-6.2	Lake County.....	525,400	72.5	132.5	-45.3
Santa Clara.....	985,000	279.0	253.5	10.1	IOWA				
COLORADO									
Denver SMSA.....	1,128,800	228.6	198.1	15.4	Polk County.....	*273,600	79.3	46.7	69.8
Adams County.....	164,400	29.5	22.2	32.9	KANSAS (See also Missouri)				
Arapahoe County.....	136,800	30.4	27.5	10.5	Sedgwick County.....	367,400	72.4	73.6	-1.6
Boulder County.....	114,700	23.1	21.0	10.0	KENTUCKY (See also Ohio)				
Denver city.....	493,100	101.3	98.2	3.2	Louisville, Ky.-Ind. SMSA.....	801,800	*86.5	*59.1	46.4
Jefferson County.....	219,800	44.3	29.2	51.7	Jefferson County, Ky.....	675,000	72.1	44.3	62.8
CONNECTICUT									
Fairfield County.....	784,700	209.6	189.0	10.9	Clark County, Ind.....	70,000	(NA)	(NA)	(NA)
Hartford County.....	802,000	222.4	186.0	19.6	Floyd County, Ind.....	56,800	7.8	6.3	23.8
New Haven County.....	726,300	174.9	155.9	12.2	LOUISIANA				
DELAWARE									
New Castle County.....	373,100	36.8	34.0	8.2	New Orleans SMSA.....	1,063,900	*80.6	*78.4	2.8
DISTRICT OF COLUMBIA									
Washington, D.C.-Md.-Va. SMSA.....	2,750,600	495.1	*439.2	12.7	Jefferson Parish.....	314,900	32.9	29.0	13.4
Washington, D.C.....	802,300	123.2	123.4	-0.2	New Orleans city.....	637,600	37.7	39.6	-4.8
Montgomery County, Md.....	474,500	114.2	99.0	15.4	St. Bernard Parish.....	48,700	(NA)	(NA)	(NA)
Prince Georges County, Md.....	606,600	109.0	84.2	29.5	St. Tammany Parish.....	62,700	3.7	3.7	-
Alexandria city, Va.....	108,000	20.3	16.4	23.8	MARYLAND (See also District of Columbia)				
Arlington County, Va.....	175,700	30.4	29.9	1.7	Baltimore SMSA.....	1,980,700	*313.2	*290.0	8.0
Fairfax city, Va.....	(*)	3.4	(NA)	(NA)	Anne Arundel County.....	277,300	33.0	30.4	8.6
Fairfax County, Va.....	*454,600	73.8	63.7	15.9	Baltimore city.....	899,600	153.9	147.2	4.6
Falls Church city, Va.....	(*)	2.2	2.0	10.0	Baltimore County.....	575,000	94.9	92.0	3.2
Loudoun County, Va.....	37,300	4.6	(NA)	(NA)	Carroll County.....	67,600	12.4	6.5	90.8
Prince William County, Va.....	91,600	14.0	13.1	6.9	Harford County.....	108,100	13.0	(NA)	(NA)
FLORIDA									
Miami SMSA (Dade County).....	1,149,600	200.0	187.3	6.8	Howard County.....	53,100	(NA)	(NA)	(NA)
Tampa-St. Petersburg SMSA.....	923,500	124.1	*101.6	22.1	MASSACHUSETTS				
Hillsborough County.....	465,000	63.7	55.8	14.2	Boston.....	3,238,700	930.9	813.2	14.5
Pinellas County.....	458,500	60.4	(NA)	(NA)	Essex County.....	624,000	146.5	127.6	14.8
Other counties:					Middlesex County.....	1,337,100	359.9	319.1	12.8
Broward.....	525,900	85.2	70.7	20.5	Norfolk County.....	590,000	166.3	141.5	17.5
Duval (Jacksonville city).....	513,100	52.9	54.6	-3.1	Suffolk County.....	687,600	258.2	225.0	14.8
Orange.....	320,000	36.1	33.4	8.1	Other counties:				
GEORGIA									
Atlanta SMSA.....	1,330,400	223.2	179.9	24.1	Bristol.....	* 415,600	88.2	70.9	24.4
Clayton County.....	86,300	10.0	9.4	6.4	Hampden.....	436,600	93.9	86.8	8.2
Cobb County.....	179,400	18.9	16.6	13.9	Worcester.....	612,400	129.0	107.5	20.0
De Kalb County.....	375,400	48.9	37.3	31.1	MICHIGAN				
Fulton County.....	627,100	139.9	112.6	24.2	Detroit SMSA.....	4,127,400	892.1	798.7	11.7
Gwinnett County.....	62,200	5.5	4.0	37.5	Macomb County.....	604,200	129.8	107.0	21.3
ILLINOIS									
(See also Missouri)									
INDIANA									
(See also Kentucky and Ohio)									
KANSAS									
(See also Missouri)									
KENTUCKY									
(See also Ohio)									
LOUISIANA									
MARYLAND									
(See also District of Columbia)									
MASSACHUSETTS									
MICHIGAN									
MISSOURI									
(See also Illinois)									
NEBRASKA									
(See also Kansas)									
NEW YORK									
(See also New Jersey)									
NEW JERSEY									
(See also Connecticut)									
OHIO									
(See also Indiana)									
PENNSYLVANIA									
(See also Delaware)									
RHODE ISLAND									
(See also Massachusetts)									
TENNESSEE									
(See also Kentucky)									
TEXAS									
(See also Louisiana)									
UTAH									
(See also Arizona)									
VIRGINIA									
(See also North Carolina)									
WASHINGTON									
(See also Oregon)									
WEST VIRGINIA									
(See also Kentucky)									
WISCONSIN									
(See also Illinois)									
WYOMING									
(See also Colorado)									

See footnotes at end of table.

QUARTERLY TAX REPORT

5

Table 2. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended June 1970, and Prior Periods—Continued

(Dollar amounts in millions)

Area	Area population, 1968 ¹	Collections, 12 months ended June			Area	Area population, 1968 ¹	Collections, 12 months ended June		
		1970	1969	Percent change			1970	1969	Percent change
MINNESOTA					OHIO				
Minneapolis-St. Paul SMSA.....	1,676,800	² 395.1	³ 340.3	16.1	Cincinnati, Ohio-Ky.-Ind. SMSA.....	1,375,700	214.1	195.7	9.4
Anoka County.....	136,900	(NA)	(NA)	(NA)	Clermont County, Ohio.....	94,800	10.5	9.3	12.9
Dakota County.....	120,600	31.8	15.5	105.2	Hamilton County, Ohio.....	925,300	172.3	162.0	6.4
Hennepin County.....	904,300	242.5	211.3	14.8	Warren County, Ohio.....	85,200	8.1	7.5	8.0
Ramsey County.....	440,500	92.8	80.6	15.1	Boone County, Ky.....	28,100	5.4	2.0	170.0
Washington County.....	74,500	7.1	13.6	-47.8	Campbell County, Ky.....	86,700	6.6	6.6	
					Kenton County, Ky.....	125,600	9.0	7.9	13.9
					Dearborn County, Ky.....	30,000	2.2	0.4	450.0
MISSOURI					Cleveland SMSA.....	2,068,100	487.1	439.8	10.8
Kansas City, Mo.-Kans. SMSA.....	1,230,700	221.3	³ 184.4	20.0	Cuyahoga County.....	1,742,300	428.7	385.9	11.1
Cass County, Mo.....	42,000	1.4	(NA)	(NA)	Geauga County.....	62,400	11.2	9.5	17.9
Clay County, Mo.....	110,200	18.4	16.1	14.3	Lake County.....	186,200	35.1	33.8	3.8
Jackson County, Mo.....	643,800	104.8	76.9	36.3	Medina County.....	77,100	12.1	10.6	14.2
Platte County, Mo.....	31,500	5.0	4.2	19.0					
Johnson County, Kans.....	208,000	53.1	47.6	11.6	Columbus SMSA.....	870,400	³ 142.5	119.0	19.7
Wyandotte County, Kans.....	195,200	38.6	38.4	0.5	Delaware County.....	41,400	(NA)	5.4	(NA)
					Franklin County.....	789,100	131.6	108.9	20.8
St. Louis, Mo.-Ill. SMSA.....	2,326,400	376.6	353.5	6.5	Pickaway County.....	39,900	(NA)	4.7	(NA)
Franklin County, Mo.....	55,500	6.3	5.4	16.7					
Jefferson County, Mo.....	101,300	10.8	6.7	61.2	Dayton SMSA.....	834,600	142.6	99.9	42.7
St. Charles County, Mo.....	80,300	10.9	9.7	12.4	Greene County.....	120,300	14.4	13.5	6.7
St. Louis city, Mo.....	671,700	82.4	81.6	1.0	Miami County.....	88,800	13.2	9.5	38.9
St. Louis County, Mo.....	901,600	182.4	160.1	13.9	Montgomery County.....	590,100	110.0	73.4	49.9
Madison County, Ill.....	245,400	45.9	42.9	7.0	Preble County.....	35,400	5.0	3.5	42.9
St. Clair County, Ill.....	270,600	37.9	47.1	-19.5					
NEBRASKA					Other counties:				
Douglas County.....	379,600	82.1	69.8	17.6	Lucas.....	480,700	85.6	72.6	17.9
					Mahoning.....	300,700	47.6	(NA)	(NA)
					Stark.....	363,100	43.9	42.1	4.3
					Summit.....	556,000	112.7	(NA)	(NA)
NEW JERSEY (See also Pennsylvania)					OKLAHOMA				
Newark SMSA.....	1,880,700	540.6	506.8	6.7	Oklahoma County.....	497,100	61.9	62.2	-0.5
Essex County.....	967,300	282.9	268.8	5.2	Tulsa County.....	389,600	55.5	54.3	2.2
Morris County.....	368,300	110.8	100.5	10.2					
Union County.....	545,100	146.9	137.5	6.8	OREGON				
					Portland, Oreg.-Wash. SMSA.....	956,900	183.2	184.0	-0.4
Paterson-Clifton-Passaic SMSA.....	1,353,400	347.1	318.3	9.0	Clackamas County, Oreg.....	156,000	13.8	29.0	-52.4
Bergen County.....	888,800	244.2	217.8	12.1	Multnomah County, Oreg.....	535,900	121.1	114.4	5.9
Passaic County.....	464,600	102.9	100.5	2.4	Washington County, Oreg.....	142,600	31.1	26.1	19.2
Other counties:					Clark County, Wash.....	122,400	17.2	14.5	18.6
Hudson.....	615,100	138.9	146.3	-5.1					
Mercer.....	² 300,400	77.6	75.3	3.1	PENNSYLVANIA				
Middlesex.....	² 519,600	131.7	123.8	6.4	Philadelphia, Pa.-N.J. SMSA.....	4,828,500	712.0	634.6	12.2
Monmouth.....	² 411,400	111.9	98.0	14.2	Bucks County, Pa.....	380,300	56.4	54.7	3.1
					Chester County, Pa.....	270,400	39.6	35.8	10.6
NEW MEXICO					Delaware County, Pa.....	597,400	111.7	91.0	22.7
Bernalillo County.....	² 286,800	33.7	30.8	9.4	Montgomery County, Pa.....	620,500	136.5	84.6	61.3
					Philadelphia city, Pa.....	2,032,400	194.6	205.7	-5.4
NEW YORK					Burlington County, N.J.....	311,500	53.9	50.1	7.6
Buffalo SMSA.....	1,324,100	278.7	257.1	8.4	Camden County, N.J.....	453,800	90.4	85.7	5.5
Erie County.....	1,089,100	231.2	213.1	8.5	Gloucester County, N.J.....	162,200	28.9	27.0	7.0
Niagara County.....	235,000	47.5	44.0	8.0					
New York SMSA.....	11,550,600	3,235.9	3,272.8	-1.1	Pittsburgh SMSA.....	2,386,800	331.6	288.7	14.9
Nassau County.....	1,441,800	586.1	512.3	14.4	Allegheny County.....	1,600,200	257.9	222.1	16.1
New York City.....	7,964,200	1,860.0	2,104.8	-11.6	Beaver County.....	202,800	23.9	19.0	25.8
Rockland County.....	211,600	70.0	63.8	9.7	Washington County.....	216,300	16.8	17.1	-1.8
Suffolk County.....	1,042,200	380.8	298.9	27.4	Westmoreland County.....	367,500	33.0	30.5	8.2
Westchester County.....	890,800	339.0	293.0	15.7	Other counties:				
					Berks.....	291,500	34.0	28.7	18.5
Rochester SMSA.....	853,400	177.1	177.6	-0.3	Erie.....	254,800	² 38.7	45.0	-14.0
Livingston County.....	51,600	8.6	8.4	2.4	Lancaster.....	302,100	24.5	21.9	11.9
Monroe County.....	682,700	147.6	149.8	-1.5	Luzerne.....	340,300	32.0	23.9	33.9
Orleans County.....	40,200	5.7	6.1	-6.6					
Wayne County.....	78,900	15.2	13.3	14.3	RHODE ISLAND				
Other counties:					Providence-Pawtucket-Warwick ⁶	748,400	141.0	120.6	16.9
Albany.....	285,800	54.9	45.3	21.2	Bristol County.....	43,900	8.9	7.4	20.3
Oneida.....	279,000	43.8	45.6	-3.9	Kent County.....	135,700	23.7	21.3	11.3
Onondaga.....	463,700	83.8	90.6	-7.5	Providence County.....	568,800	108.4	91.9	18.0
NORTH CAROLINA					TENNESSEE				
Mecklenburg County.....	336,600	44.9	55.0	-18.4	Knox County.....	275,000	28.1	25.8	8.9
					Nashville-Davidson.....	445,700	38.7	59.8	-35.3
					Shelby County.....	717,800	84.1	75.3	11.7

See footnotes at end of table.

QUARTERLY TAX REPORT

Table 2. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended June 1970, and Prior Periods—Continued

(Dollar amounts in millions)

Area	Area popu- lation, 1968 ¹	Collections, 12 months ended June			Area	Area popu- lation, 1968 ¹	Collections, 12 months ended June		
		1970	1969	Percent change			1970	1969	Percent change
TEXAS					VIRGINIA (See also District of Columbia)				
Dallas SMSA.....	1,459,200	241.9	216.1	11.9	Norfolk city.....	393,200	25.2	20.2	24.8
Collin County.....	58,300	4.4	4.7	-6.4					
Dallas County.....	1,240,000	225.0	200.8	12.1	WASHINGTON (See also Oregon)				
Denton County.....	75,900	5.7	5.3	7.5					
Ellis County.....	46,300	3.6	3.2	12.5	Seattle-Everett SMSA.....	1,340,300	255.9	216.9	18.0
Kaufman County.....	32,200	2.4	(NA)	(NA)	King County.....	1,100,900	222.1	186.6	19.0
Rockwall County.....	6,400	0.8	(NA)	(NA)	Snohomish County.....	239,400	33.8	30.3	11.6
Houston SMSA.....	1,867,200	320.4	³ 289.3	10.8	Other counties:				
Brazoria County.....	108,300	28.1	(NA)	(NA)	Pierce.....	² 357,800	45.8	38.9	17.7
Fort Bend County.....	52,400	8.0	(NA)	(NA)	Spokane.....	272,800	31.8	30.9	2.9
Harris County.....	1,630,000	274.7	255.3	7.6					
Liberty County.....	34,000	4.6	(NA)	(NA)	WEST VIRGINIA				
Montgomery County.....	42,500	5.0	5.8	-13.8					
San Antonio SMSA.....	850,000	74.0	69.0	7.2	Kanawha County.....	³ 239,800	22.1	21.7	1.8
Bexar County.....	813,400	72.0	67.3	7.0					
Gaulep County.....	36,600	2.0	1.7	17.6	WISCONSIN				
Other counties:									
El Paso.....	351,400	32.7	33.1	-1.2	Milwaukee SMSA.....	1,344,400	367.9	³ 328.0	12.2
Tarrant.....	636,900	76.2	68.3	11.6	Milwaukee County.....	1,028,000	292.6	265.8	10.1
UTAH					Ozaukee County.....	48,600	11.6	10.0	16.0
					Washington County.....	58,500	14.4	(NA)	(NA)
Salt Lake County.....	441,600	76.9	70.6	8.9	Waukesha County.....	209,300	49.3	43.4	13.6

NA Not available.

¹Population data are estimates as of July 1, 1968, as reported in the Census Bureau report, Series P-25, no. 432. See footnote 2.²Population data are estimates as of July 1, 1966.³Total includes amounts estimated for those areas not reporting.⁴Population shown for Fairfax County includes data for Fairfax city and Falls Church city.⁵Massachusetts State Economic Area C.⁶Rhode Island State Economic Area A.A
A
A
A
C
C
C
C
D
D
F
G
H
I
I
I
I
K
K
L
M
M
M
M
M
M
M
N
N
N
N
N
N
N
N
N
O
O
O
P
P
R
R
S
S
T
T
U
U
V
V
V
V
W
W
W
W
W

Table 3. Collections of Selected State Taxes, Second Quarter of 1970 and Prior Periods

State	General sales and gross receipts				Motor fuel sales			
	2d quarter 1970 (thousand dollars)	12-month periods			2d quarter 1970 (thousand dollars)	12-month periods		
		Year ended June 1970 (thousand dollars)	Percent change from--			Year ended June 1970 (thousand dollars)	Percent change from--	
			Year ended March 1970	Year ended June 1969			Year ended March 1970	Year ended June 1969
Alabama.....	52,757	209,210	1.6	7.8	29,617	114,793	2.0	6.7
Alaska.....	-	-	-	-	2,539	10,371	5.9	12.9
Arizona.....	46,063	173,734	6.3	21.2	16,589	64,972	1.0	10.2
Arkansas.....	28,400	108,811	1.3	4.9	18,633	74,914	1.1	5.7
California.....	419,890	1,756,858	0.6	7.2	159,572	672,272	1.3	10.0
Colorado.....	31,879	138,232	1.5	12.4	17,765	71,338	4.6	24.0
Connecticut.....	57,369	239,108	9.1	43.0	25,176	97,748	4.7	19.6
Delaware.....	-	-	-	-	4,769	18,252	0.8	4.5
District of Columbia ¹	20,301	71,333	6.6	22.6	4,384	17,133	1.8	4.8
Florida.....	198,789	658,197	5.9	14.7	59,749	225,399	1.6	8.6
Georgia.....	85,677	335,806	1.2	9.0	39,946	154,698	1.5	8.8
Hawaii.....	41,810	162,688	3.0	18.7	4,568	17,721	2.8	10.1
Idaho.....	10,146	41,681	1.0	8.5	6,710	26,968	2.3	15.0
Illinois.....	261,094	1,008,183	3.0	1.9	80,667	311,313	6.0	21.1
Indiana.....	104,128	380,738	2.2	10.1	40,963	151,829	-3.3	-1.2
Iowa.....	52,058	223,466	0.6	7.7	23,150	100,830	1.3	11.0
Kansas.....	37,340	145,467	1.4	5.9	21,111	81,402	7.9	42.1
Kentucky.....	68,195	267,687	0.4	8.1	25,149	104,614	1.2	5.9
Louisiana.....	42,240	168,459	0.8	4.3	30,465	119,841	1.1	14.3
Maine.....	20,075	83,239	3.1	18.3	8,787	37,259	4.2	18.4
Maryland.....	68,580	236,843	10.2	45.9	28,777	111,426	1.3	6.9
Massachusetts.....	43,889	168,422	-2.7	6.4	43,484	135,814	1.9	6.6
Michigan.....	209,286	827,416	0.6	5.1	69,100	268,742	1.5	4.2
Minnesota.....	49,204	195,620	2.5	12.5	37,922	122,480	6.6	5.8
Mississippi.....	58,425	229,022	² 2.1	18.1	27,670	81,399	2.5	4.5
Missouri.....	81,669	342,791	3.4	19.7	25,888	117,662	-0.7	8.3
Montana.....	-	-	-	-	6,234	28,863	2.2	19.1
Nebraska.....	19,086	70,220	5.2	-0.2	17,096	60,549	4.5	9.6
Nevada.....	12,878	54,710	5.7	29.5	5,998	24,054	3.8	16.2
New Hampshire.....	-	-	-	-	6,354	23,864	3.0	9.6
New Jersey.....	116,650	327,397	17.9	27.0	50,101	197,773	1.0	5.0
New Mexico.....	22,075	87,147	4.5	12.4	9,185	37,535	-0.2	-3.9
New York.....	316,017	1,101,060	8.8	45.3	86,171	379,655	1.3	7.4
North Carolina.....	66,512	264,480	2.1	10.4	55,536	213,710	7.5	34.9
North Dakota.....	10,341	42,926	7.4	20.4	3,590	19,657	-5.6	9.4
Ohio.....	162,138	658,757	0.7	6.1	79,225	320,164	1.3	4.6
Oklahoma.....	23,592	93,302	1.9	5.9	23,040	90,874	1.4	5.4
Oregon.....	-	-	-	-	17,299	64,483	1.2	-0.2
Pennsylvania.....	302,604	948,357	2.2	6.4	95,117	344,968	6.3	13.2
Rhode Island.....	20,157	76,937	1.5	7.3	6,823	27,697	1.5	7.1
South Carolina.....	49,400	192,551	7.9	39.7	22,773	87,260	1.8	7.5
South Dakota.....	12,202	48,736	10.4	40.5	5,592	23,774	3.9	17.8
Tennessee.....	60,941	242,375	0.9	6.0	34,184	130,624	1.9	5.8
Texas.....	132,571	526,290	4.5	32.3	74,007	304,626	0.9	12.4
Utah.....	21,465	91,402	7.0	39.6	9,303	37,803	4.6	21.2
Vermont.....	4,078	17,065	(³)	(³)	4,181	16,094	-1.3	1.6
Virginia.....	53,202	210,044	-1.9	-0.1	35,886	146,477	-2.2	3.4
Washington.....	153,234	546,234	0.1	2.6	35,473	140,211	2.2	7.8
West Virginia.....	47,843	178,876	5.0	10.0	12,279	49,943	1.1	-5.4
Wisconsin.....	124,275	272,613	39.7	133.4	32,982	130,515	1.5	6.9
Wyoming.....	7,447	30,966	1.4	5.1	3,856	18,824	3.6	18.2

See footnotes at end of table.

Table 3. Collections of Selected State Taxes, Second Quarter of 1970
and Prior Periods—Continued

State	Individual income				Motor vehicle and operator' licenses			
	2d quarter 1970 (thousand dollars)	12-month periods			2d quarter 1970 (thousand dollars)	12-month periods		
		Year ended June 1970 (thousand dollars)	Percent change from--			Year ended June 1970 (thousand dollars)	Percent change from--	
			Year ended March 1970	Year ended June 1970			Year ended March 1970	Year ended June 1969
Alabama.....	29,899	⁴ 113,760	1.6	7.9	1,886	25,795	0.1	2.7
Alaska.....	6,576	32,361	4.2	28.3	3,235	5,733	1.7	10.4
Arizona.....	35,754	71,573	71.2	35.0	10,834	21,055	25.3	9.1
Arkansas.....	15,417	43,578	4.2	15.5	4,244	29,620	1.6	14.7
California.....	680,071	1,150,603	-	5.9	29,389	266,663	0.3	5.5
Colorado.....	32,531	128,010	-0.8	18.3	8,948	27,131	13.8	21.6
Connecticut.....	4,210	4,916	(⁵)	(⁵)	17,201	43,336	10.6	33.0
Delaware.....	25,041	68,486	4.4	11.5	3,267	11,941	5.7	18.3
District of Columbia ¹	27,441	83,043	4.1	23.7	2,544	13,092	10.1	61.5
Florida.....	-	-	-	-	6,917	113,733	-18.6	17.0
Georgia.....	70,676	184,942	14.9	32.9	18,285	37,302	6.6	12.9
Hawaii.....	29,644	105,015	4.6	21.4	-	-	-	-
Idaho.....	12,763	36,662	-3.0	15.0	3,616	15,599	0.8	4.3
Illinois.....	181,628	578,617	(⁵)	(⁵)	35,902	231,197	1.8	34.3
Indiana.....	29,468	179,450	-9.3	-1.1	22,752	61,111	22.9	13.0
Iowa.....	22,055	112,745	-2.3	5.5	10,032	80,727	1.0	9.9
Kansas.....	25,159	78,422	0.4	8.3	6,242	35,510	4.4	5.9
Kentucky.....	37,467	121,421	4.1	12.9	11,052	30,698	-2.9	4.6
Louisiana.....	15,240	47,992	-1.0	7.8	11,140	27,876	5.1	42.4
Maine.....	7,032	18,885	(⁵)	(⁵)	2,235	14,577	1.0	2.9
Maryland.....	106,565	400,081	5.3	² 23.6	25,398	57,446	-7.0	-2.0
Massachusetts.....	137,448	507,950	-0.6	12.2	6,995	50,202	-1.2	14.3
Michigan.....	87,817	466,247	1.8	29.6	60,233	140,029	25.2	12.3
Minnesota.....	89,604	334,487	-2.1	13.1	14,783	65,657	7.0	5.1
Mississippi.....	16,263	43,335	9.5	112.4	1,717	15,192	-5.0	11.1
Missouri.....	77,905	⁴ 176,623	6.8	12.3	21,910	73,857	5.1	6.0
Montana.....	11,913	38,870	4.7	24.5	2,050	8,886	0.6	7.8
Nebraska.....	16,027	50,442	15.6	37.7	918	20,269	-6.6	94.1
Nevada.....	-	-	-	-	(NA)	(NA)	(NA)	(NA)
New Hampshire.....	3,004	3,462	15.6	18.7	4,868	13,579	0.6	8.0
New Jersey.....	2,840	13,672	-12.8	1.8	32,873	134,061	-0.3	5.3
New Mexico.....	5,861	36,309	-3.5	84.9	5,077	12,962	28.9	-16.7
New York.....	728,317	2,487,424	-0.8	5.2	44,992	249,364	2.4	³ 6.3
North Carolina.....	66,993	270,947	0.2	13.1	7,038	66,448	2.7	28.8
North Dakota.....	8,619	15,314	2.8	7.5	1,708	15,417	-1.3	21.7
Ohio.....	-	-	-	-	107,218	159,204	-	2.8
Oklahoma.....	18,124	50,516	1.5	5.6	8,845	65,766	0.8	6.5
Oregon.....	55,514	213,053	-4.8	4.3	11,517	48,537	3.1	14.8
Pennsylvania.....	-	-	-	-	94,003	126,207	43.5	.4
Rhode Island.....	6,137	18,644	(⁵)	(⁵)	4,215	13,802	5.1	7.1
South Carolina.....	18,568	95,317	-2.6	13.0	3,111	16,753	-2.8	-2.6
South Dakota.....	-	-	-	-	5,307	13,519	1.0	26.8
Tennessee.....	9,127	12,112	5.1	6.4	33,350	62,297	-3.9	2.9
Texas.....	-	-	-	-	113,808	165,982	1.4	3.0
Utah.....	20,377	61,333	0.1	20.5	1,576	10,449	0.8	4.8
Vermont.....	14,237	43,370	5.1	27.7	4,834	12,416	4.0	7.1
Virginia.....	91,841	283,769	1.9	3.8	32,593	63,218	-4.7	3.6
Washington.....	-	-	-	-	6,577	49,425	-0.5	18.3
West Virginia.....	14,805	40,060	14.8	19.1	10,467	26,649	-18.2	-17.4
Wisconsin.....	178,662	489,944	-0.5	6.1	17,175	71,388	1.5	6.4
Wyoming.....	-	-	-	-	3,091	10,389	-0.2	6.0

- Represents zero or rounds to zero. NA Not available.

¹The amounts for the District of Columbia appear here for convenient reference in relation to corresponding data for individual State governments. However, these amounts are included as local rather than State tax revenue in table 1. ²Data shown incorporate revision of amounts previously reported. ³Tax effective June 1, 1969. ⁴Corporation income taxes tabulated with individual income taxes; allocation not available for individual State presentation. ⁵New tax; for Connecticut, tax on capital gains, effective July 1, 1969; for Illinois, effective July 31, 1969; for Maine, effective July 1, 1969; for Rhode Island, tax on investment income, effective January 1, 1969.

Note: Differences between collections of successive periods may arise not only from trends in the volume of taxable items or transactions, but potentially also from any of numerous other factors, such as statutory changes in the tax rate; changes (by either legislation or judicial rulings) in the coverage of particular taxes; or major shifts in methods of tax collection or its timing, such as adoption or revision of withholding procedures.